

EXHIBIT A

Cost Less Distributing, Inc.

Chapter 7 Analysis

	<u>Amount</u>	<u>Recovery</u>	<u>Lien Amount</u>	<u>Estimated liquidation proceeds to unsecured creditors after deducting liens</u>
Building at 3302 Associates in Burton, MI	\$500,000.00	100%	\$1,100,000	\$0.00
Cash on hand/in deposot	\$16,620.40	100%	\$372,325	\$0.00
Accounts Receivable	\$351,000.00	75%	\$372,325	\$0.00
Office furniture	\$10,000.00	50%	\$150,000	\$0.00
Machinery and Equipment	\$32,700.00	50%	\$150,000	\$0.00
Vehicles	\$15,000.00	50%	\$150,000	\$0.00
<u>Total assets</u> (Chapter 11/7)	\$925,320.40			\$0.00

Offsets/Deductions from

Chapter 7 Trustee Commission (5%)	0.00
Costs of Sale (10%, personal property)	0.00
Chapter 7 Trustee Legal	(25,000.00)
Chapter 7 Trustee Accountant	(2,000.00)

Amount **- \$27,000.00**
available for
unsecured
claims